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RECORDATION NO. **18364** FILED 1425

my
AUG 16 1993 9-40AM

INTERSTATE COMMERCE COMMISSION

AUG 16 9 35 AM '93
MOTOR OPERATING UNIT

August 16, 1993

Ms. Mildred Lee
Recordations Unit
Interstate Commerce Commission
12th & Constitution Avenue, N.W.
Washington, D.C. 20423

Dear Ms. Lee:

Enclosed is a Memorandum of Lease of Railroad Equipment dated as of March 29, 1993, between the following parties:

Lessor: Helm-Pacific Leasing
One Embarcadero Center
San Francisco, CA 94111

Lessee: North American Salt Company
8300 College Boulevard
Overland Park, Kansas 66210

The equipment involved in this transaction includes:

Equipment: 56, XL Boxcars
DGHX 1000-1055

Please file this document as a primary agreement. The filing fee of \$16 is enclosed. Thank you.

Sincerely,

Mary Ann Oster

Mary Ann Oster
Research Consultant

Enclosures

Mary A. Oster
Countryman

Interstate Commerce Commission
Washington, D.C. 20423

816/93

OFFICE OF THE SECRETARY

Mary A. Oster
Research Consultant
Oster Researching Services
12897 Colonial Dr.
Mt. Airy, MD. 21771

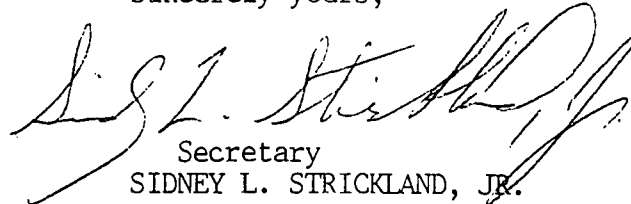
Dear

Mrs. Oster:

The enclosed document(s) was recorded pursuant to the provisions
of Section 11303 of the Interstate Commerce Act, 49 U.S.C. 11303,
on **8/16/93** at **9:40am**, and assigned
recordation number(s).

18364

Sincerely yours,


Secretary
SIDNEY L. STRICKLAND, JR.

Enclosure(s)

274 *

AUG 16 1993 11:40AM

MEMORANDUM OF INTERSTATE COMMERCE COMMISSION
LEASE OF RAILROAD EQUIPMENT

THIS MEMORANDUM OF LEASE OF RAILROAD EQUIPMENT dated March 29, 1993 is intended to evidence the Lease of Railroad Equipment, dated as of March 29, 1993 ("Lease") between Helm-Pacific Leasing, a Nebraska joint venture ("Lessor"), and North American Salt Company, a Delaware corporation ("Lessee"), for the purpose of satisfying the requirements of recordation with the Interstate Commerce Commission under Section 49 of U.S.C. 11303. Lessor has the right to Lease the boxcars, more fully described in Schedule A hereto (the "Units"). Lessee leased from Lessor all the Units at the rentals and upon the terms and conditions provided in the Lease.

IN WITNESS WHEREOF, Lessor and Lessee, each pursuant to due authority, have executed this Memorandum of Lease on the date indicated below its signature.

LESSOR

LESSEE

HELM-PACIFIC LEASING

By: Helm Pacific Corporation
its Joint Venturer

NORTH AMERICAN SALT COMPANY

By: 

By: 

Title: President

Title: Director Logistics

Date: August 9, 1993

Date: 5/29/93

By: Union Pacific Venture
Leasing Corporation
its Joint Venturer

By: 

Title: President - UPVC

Date: 6-16-93

SCHEDULE A

To the Memorandum of Lease of Railroad Equipment dated as of March 29, 1993 between Helm-Pacific Leasing and North American Salt Company.

Equipment Description:

Fifty-six (56) XL Boxcars

Unit Numbers:

DGHX 1000-1055

STATE OF CALIFORNIA

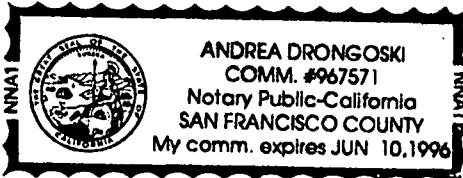
COUNTY OF SAN FRANCISCO

On August 9, 1993, before me, Andrea Drongoski
personally appeared Richard C. Kirchner, President of HELM PACIFIC
CORPORATION,

X personally known to me -OR-

— proved to me on the basis of satisfactory evidence to be the
person(s) whose name(s) is/are subscribed to the within
instrument and acknowledged to me that he/she/they executed the
same in his/her/their authorized capacity (ies), and that by
his/her/their signature(s) on the instrument the person(s), or
the entity upon behalf of which the person(s) acted, executed
the instrument.

Witness my hand and official seal.



Andrea Drongoski
SIGNATURE OF THE NOTARY

STATE OF NEBRASKA)

COUNTY OF DOUGLAS)

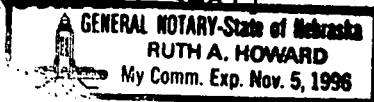
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On this 16 day of June, 1993, before me personally
appears Richard C. Kirchner, to me personally known, who being by
me duly sworn says that he is a President of
UNION PACIFIC VENTURE LEASING CORPORATION, that said instrument was
signed and sealed on behalf of said corporation by authority of its
President and Directors and he acknowledged that the execution of the
foregoing instrument was the free act and deed of said corporation as
a joint venture partner of Helm-Pacific Leasing.

Ruth A. Howard
Notary Public

My Commission Expires: 11/5/96

[Notarial Seal]



STATE OF KANSAS)
) S
COUNTY OF Johnson)

On this 7th day of June, 1993, before me personally appears Larry Monaghan, to me personally known, who being by me duly sworn says that he is a Director/Logistic of **NORTH AMERICAN SALT COMPANY**, that said instrument was signed and sealed on behalf of said corporation by authority of its President and Directors and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

Molly Geiger
Notary Public

My Commission Expires: 1-8-94

[Notarial Seal]

